

CITY OF LINCOLN, NEBRASKA
SPECIAL ASSESSMENT DISTRICTS

Special assessment districts are authorized for

- (1) streets and sidewalks (Home Rule Charter 8:3, *et seq.*, Section 15-701.02, Reissue Revised Statutes of Nebraska, as amended)
- (2) gap paving projects – two blocks to complete an already paved street or a street intersecting a paved street for a distance of one block on either side of the paved street (Sections 18-2001 to 18-2004, inclusive, Reissue Revised Statutes of Nebraska, as amended)
- (2) water improvements (Home Rule Charter 6:2, Section 15-228, Reissue Revised Statutes of Nebraska, as amended)
- (3) sewer improvements (Home Rule Charter 8:7, Section 15-717, Reissue Revised Statutes of Nebraska, as amended)

The cost of improvements in a special assessment district may be assessed, to the extent of benefits, upon the property benefited by the improvement. Such special assessments may be paid in annual installments collected generally over a twenty year period.

The costs of improvements not specially assessed is to be paid from other funds of the City (general benefit, includes intersections for streets).

The determination as to how much will be assessed and how much will be general obligation (other than intersections) is determined by the Mayor and City Council (within limits of reasonableness).

City may (a) create and establish a special assessment revolving fund for the purpose of paying the cost of such special improvements, and (b) issue special assessment revolving fund bonds without a vote for the purpose of creating, maintaining and replenishing the special assessment revolving fund of the City (Home Rule Charter 8:10a).